



General Assembly

February Session, 2000

***Amendment***

LCO No. 3972

Offered by:

SEN. BOZEK, 6th Dist.

To: Subst. Senate Bill No. 524

File No. 393

Cal. No. 304

***"An Act Making Changes And Corrections To The  
Corporation Business Tax, Utilities Gross Earnings Tax,  
Excise Taxes, The Personal Income Tax And Other Tax  
Laws."***

1 After line 1254, insert the following and renumber the remaining  
2 section accordingly:

3 "Sec. 32. Section 12-111 of the general statutes is repealed and the  
4 following is substituted in lieu thereof:

5 Any person, including any lessee of real property whose lease has  
6 been recorded as provided in section 47-19 and who is bound under  
7 the terms of his lease to pay real property taxes and any person to  
8 whom title to such property has been transferred since the assessment  
9 date, claiming to be aggrieved by the doings of the assessors of such  
10 town may appeal therefrom to the board of assessment appeals. Such  
11 appeal shall be filed, in writing, on or before February twentieth. The  
12 written appeal shall include, but is not limited to, the property owner's  
13 name, name and position of the signer, description of the property  
14 which is the subject of the appeal, name and mailing address of the

15 party to be sent all correspondence by the board of assessment  
16 appeals, reason for the appeal, appellant's estimate of value, signature  
17 of property owner, or duly authorized agent of the property owner,  
18 and date of signature. The board may waive the requirement for an  
19 appellant to include in the written appeal the reason for the appeal and  
20 the appellant's estimate of value. The board shall notify each aggrieved  
21 taxpayer who filed a written appeal in the proper form and in a timely  
22 manner, no later than March first immediately following the  
23 assessment date, of the date, time and place of the appeal hearing.  
24 Such notice shall be sent no later than seven calendar days preceding  
25 the hearing date except that the board may elect not to conduct an  
26 appeal hearing for any commercial, industrial, utility or apartment  
27 property with an assessed value greater than five hundred thousand  
28 dollars. The board shall, not later than March first, notify the appellant  
29 that the board has elected not to conduct an appeal hearing. The board  
30 shall determine all such appeals and send written notification of the  
31 final determination of such appeals to each such person within one  
32 week after such determination has been made. Such written  
33 notification shall include information describing the property owner's  
34 right to appeal the determination of such board. Such board may  
35 equalize and adjust the valuations and assessment lists of such town  
36 and may increase the items of taxable property in the list of any  
37 person, or the number, quantity or amount of any such item, or add to  
38 any such list any taxable property or interest therein omitted by the  
39 assessors which should be added thereto; and may add to the  
40 assessment list the name of any person omitted by the assessors and  
41 owning taxable property in such town, and make a list for him, putting  
42 therein all property liable to taxation which it has reason to believe is  
43 owned by him, at the percentage of its actual valuation, as determined  
44 by the assessors in accordance with the provisions of sections 12-64  
45 and 12-71, from the best information that it can obtain, and add thereto  
46 twenty-five per cent of such assessment; but, before proceeding to  
47 increase the list of any person or to add to the assessment list the name  
48 of any person so omitted, it shall mail to him, postage paid, at least one  
49 week before making such increase or addition, a written or printed

50 notice addressed to him at the town in which he resides, to appear  
51 before such board and show cause why such increase or addition  
52 should not be made."